

Amendment to the Specification

Please replace the third full paragraph on page 12 of the specification with the following amended paragraph:

(19) The method for producing a retardation element according to (15) or (16), wherein the non liquid crystalline polymer thin film layer is a thin film layer consisting of polymethacryloyl (acryloyl) oxymethoxycarbonyloxyethylazobenzene.

Please amend the paragraph bridging pages 42 and 43 with the following amended paragraph:

~~4-trans-pentyl-cyclohexanoate~~ and 19.8g of 4-trans-pentyl cyclohexanoic acid ~~were~~ was dissolved into 100 mL of a 5% aqueous solution of lithium hydroxide by heating under stirring. After complete dissolving, the solution was subjected to concentration under reduced pressure, using a rotary evaporator. Into an aqueous solution containing crystal deposited by sufficient concentration, 100 mL of ethanol was added, filtered and then washed with ethanol. The resultant white crystal was purified by recrystallization from hydroethanol.